| UNITED STATES DISTRICT COURT |
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| SOUTHERN DISTRICT OF NEW YORK |

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Case No.: 08 CV 3049

UNITED STATES OF AMERICA,

Plaintiff,

RULE 7.1 STATEMENT

-against-

ALL RIGHT, TITLE AND INTEREST IN REAL PROPERTY LOCATED AT 23 WEST 31ST STREET, NEW YORK, NEW YORK 10001, WITH ALL IMPROVEMENTS, APPURTENANCES, AND ATTACHMENTS THEREON,

Defendant-in-rem.

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Emigrant Funding Corporation (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE

Dated: August 19, 2008

Maria J. Zetes, Esq. (MZ-2906)

Attorney for Emigrant Funding Corporation

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New York, New York 10017

(212) 850-4852

Index No.

Year

Plaintiff,

Defendants.

Attorney(s) for

Attorney(s) for

1500 - Blumberg Excelsior Inc., NYC 10013